



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

April 18, 2003

The Honorable John R. Stevens
Chief Judge
County of Stafford General District Court
Fredericksburg General District Court P. O. Box 180
Fredericksburg, VA 22404-0180

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Stafford General District Court for the period January 1, 2002 through December 31, 2002.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable H. Harrison Braxton, Judge
Julie A. Matthews, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia

The Honorable John R. Stevens
Chief Judge
County of Stafford General District Court
Fredericksburg General District Court P. O. Box 180
Fredericksburg, VA 22404-0180

Julie A. Matthews
Clerk of the Court
County of Stafford General District Court
1300 Courthouse Road, P. O. Box 940
Stafford, VA 22554-0940

The Honorable H. Harrison Braxton, Judge
County of Stafford General District Court
1300 Courthouse Road, P. O. Box 940
Stafford, VA 22554-0940

Don Lucido, Technical Assistance
Supreme Court of Virginia
dlucido@courts.state.va.us

1 Report File
1 Working Papers